

OFFICES OF THE
STATE AUDITOR OF MISSOURI
JEFFERSON CITY

DEPARTMENT OF PUBLIC SAFETY
CITY OF ST. LOUIS, MISSOURI
YEAR ENDED APRIL 30, 1987

MARGARET KELLY, CPA



Report No. 89-85
September 27, 1989

DEPARTMENT OF PUBLIC SAFETY
CITY OF ST. LOUIS, MISSOURI

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STATE AUDITOR OF MISSOURI
JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA
STATE AUDITOR

(314) 751-4824

Honorable Vincent C. Schoemehl Jr., Mayor
and
Gay Carraway, Director of Public Safety
City of St. Louis, Missouri 63103

The State Auditor was petitioned under Section 29.230, RSMo 1986, to perform an audit of the city of St. Louis, Missouri. Accordingly, we have conducted a review of the Department of Public Safety, city of St. Louis. Our review included, but was not limited to, the city's fiscal year ended June 30, 1988. The purposes of our review were to:

1. Study and evaluate the Department of Public Safety's system of internal controls. For the purposes of this report, we have classified the significant accounting controls as cash, payroll, revenues, and expenditures.
2. Perform a limited review of certain management practices to determine the efficiency and effectiveness of those practices.
3. Review probable compliance with certain constitutional provisions, statutes, administrative rules, attorney general's opinions, and city ordinances as we deemed necessary or appropriate.
4. Perform a limited review of the integrity and completeness of the Department of Public Safety's financial reporting system.
5. We also performed procedures we deemed necessary to evaluate petitioner concerns.

Our review was made in accordance with generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the Department of Public Safety's financial records, payroll procedures and documents, expenditures, contractual agreements, and other pertinent procedures and documents; interviewed personnel of the Department of Public Safety and compiled the information in the appendices from the records and reports of the Department of Public Safety. The data presented in the appendices were obtained from the city's accounting system. However, they were not verified by us via additional audit procedures and, therefore, we express no opinion on them.

The accompanying History and Organization is presented for informational purposes. The background information was obtained from office management and was not subject to the auditing procedures applied by us in our audit.

Our comments on management practices and related areas are presented in the accompanying Management Advisory Report.

A handwritten signature in cursive script that reads "Margaret Kelly".

Margaret Kelly, CPA...
State Auditor

September 13, 1988

HISTORY AND ORGANIZATION

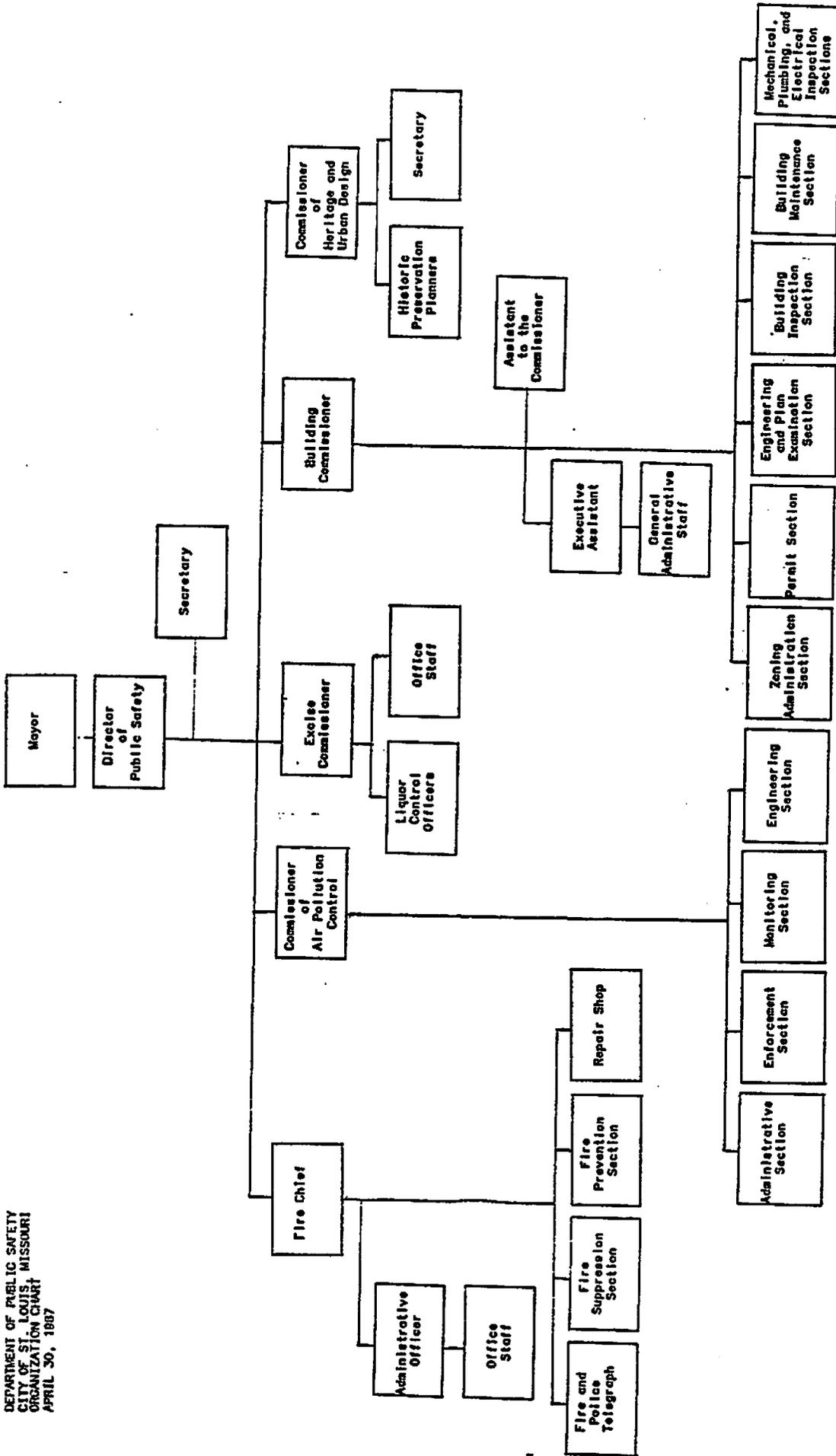
DEPARTMENT OF PUBLIC SAFETY
CITY OF ST. LOUIS, MISSOURI
HISTORY AND ORGANIZATION

The Department of Public Safety of the city of St. Louis is responsible for a variety of services to the citizens of St. Louis.

The director's office coordinates the work of the various divisions:

1. Fire Department: The Fire Department employs approximately 641 individuals responsible for fire suppression and prevention. Six hundred employees are assigned to fire suppression duties in the city of St. Louis. The remaining 41 employees are responsible for fire prevention duties, including the inspection of businesses and buildings for conformance with the fire code, investigation of suspicious fires, and inspection of building plans for fire code compliance.
2. Building Division: The Building Division is responsible for issuing building, electrical, mechanical, and plumbing permits. They review construction plans, for compliance with the building code, and prosecute violators of the code in the city courts.
3. Air Pollution Control: This division monitors pollutants that enter the atmosphere from commercial establishments, hospitals, and other entities which may discharge pollutants or air-borne particulates. Several monitoring stations exist throughout the city which are monitored by members of this division. The state of Missouri and the Environmental Protection Agency of the federal government closely monitor the work of this division.
4. Excise Division: The Excise Division is responsible for reviewing and processing liquor license applications in the city of St. Louis. The division works with state officials to enforce state and city liquor laws and also investigates resident protests and complaints.
5. Heritage and Urban Design: This division seeks conformance to ordinances governing the architectural heritage of the city. The commission reviews applications for permits filed with the Building Commissioner and judges the merits of the proposed construction, rehabilitation, or demolition. They work closely with redevelopers and citizen groups to ensure continuity with the architectural heritage of the city.

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 ORGANIZATION CHART
 APRIL 30, 1987



MANAGEMENT ADVISORY REPORT

DEPARTMENT OF PUBLIC SAFETY
CITY OF ST. LOUIS, MISSOURI
SUMMARY OF FINDINGS

1. Accounts Receivable Controls (pages 11-13)
 - A. The Fire Department and the Building Division have not established a formal written policy concerning the write off of uncollectable accounts including provisions for prior written supervisory approval of all write offs.
 - B. The Building Division credits duplicate payments received against accounts receivable rather than refunding the payments to the property owners.
 - C. The Building Division understated the accounts receivable balance because account or billing cancellations were input twice into the computer system.
 - D. The Fire Department and the Building Division do not reconcile monies received to monies credited against accounts receivable.
 - E. The Fire Department's accounts receivable computer system overstated the accounts receivable balance because certain types of license fee receipts were not properly recorded by the computer program.
2. Plan Review and Inspection Documentation (pages 13-15)
 - A. The Building Division and Trade Sections do not utilize an architectural plan review checklist to ensure that an adequate and comprehensive plan review was conducted.
 - B. The Mechanical and Electrical Sections of the Building Division do not use an inspection checklist for inspections to ensure that inspections are meeting all city code requirements.
3. Fire Department Cash Receipts Procedures (pages 15-16)
 - A. The Fire Department did not reconcile the initial record of receipts to the cash receipts posted to the accounting records and to amounts deposited by the City Treasurer.
 - B. The Fire Department does not account for the numerical sequence of certificates, permits, and fire reports issued to ensure that all fees collected or billed have been properly deposited or billed to the property owners.
4. Building Division Cash Receipts (pages 16-18)
 - A. Checks were not restrictively endorsed immediately upon receipt.

- B. The Building Division did not reconcile receipts per the cash receipts log to the Comptroller's general ledger report.
 - C. The Building Division did not account for the numerical sequence of permits issued.
 - D. There is an inadequate segregation of duties related to collection and receipt of insufficient fund checks.
 - E. The Plumbing, Electrical, and Mechanical Sections of the Building Division allow more employees than necessary to handle monies received, thereby increasing the risk that monies could be lost or misappropriated.
5. Excise Division Cash and Accounting Controls (pages 18-19)
- A. The Excise Division did not reconcile receipt slips issued to the Comptroller's general ledger report.
 - B. The Excise Division did not make deposits on a timely basis.
 - C. The Excise Division did not account for the numerical sequence of permits issued.
6. Air Pollution Division Cash Accounting Controls and Procedures (pages 19-20)
- A. Checks were not restrictively endorsed immediately upon receipt.
 - B. The Air Pollution Division did not reconcile the daily cash receipts ledger to the Comptroller's general ledger report.
7. Licensing and Appeals Boards' Cash Procedures (pages 20-21)
- A. The Licensing and Appeals Boards did not reconcile monies collected to the Comptroller's general ledger report.
 - B. The Licensing and Appeals Boards issue prenumbered examination permits, licenses or certificates and did not reconcile the numerical sequence of the documents issued for fees collected and deposited.
8. Purchasing and Disbursement Controls and Procedures (pages 21-23)
- A. Cash disbursement duties within the Fire Department and the Building Maintenance Section of the Building Division were not adequately segregated.
 - B. The divisions do not reconcile internal records of expenditures to expenditures per the Comptroller's general ledger report.
9. Excise Division Legal Compliance Issues (pages 23-24)
- A. The Excise Commissioner was not sufficiently bonded as required by Section 14.08.050 of the City Code.

B. Members of the Board of Engineers were not bonded as required by Section M-500.4.2 of the mechanical code.

10. Payroll Procedures and Controls (pages 24-26)

A. The Fire Department and the Building Division have an inadequate segregation of duties.

B. The Fire Department did not reconcile internal leave records to the Comptroller's monthly leave balance report.

C. The location of the Building Division's payroll clerk's office behind the cashier's cage allows unnecessary traffic to flow through the cashier's cage creating the possibility that receipts could be lost or misappropriated.

11. Fixed Assets Inventory Procedures (page 26)

The department did not perform an annual physical inventory of fixed assets as required by the city's fixed asset management system.

DEPARTMENT OF PUBLIC SAFETY
CITY OF ST. LOUIS, MISSOURI
MANAGEMENT ADVISORY REPORT

As part of our review of the Department of Public Safety of the city of St. Louis, for the year ended April 30, 1987, we studied and evaluated the internal accounting control system to the extent needed to evaluate the system as required by generally accepted government auditing standards. For the purpose of this report, we have classified the significant internal accounting controls as cash, payroll, revenues, and expenditures. Our study included each of these control categories. Since the purpose of our study and evaluation was to determine the nature, timing, and extent of our audit procedures, it was more limited than would be needed to express an opinion on the internal accounting control system taken as a whole.

It is management's responsibility to establish and maintain the internal control system. In so doing, management assesses and weighs the expected benefits and related costs of control procedures. The system should provide reasonable, but not absolute, assurance that assets are safeguarded against loss, and that transactions are carried out as authorized by management and are recorded in a manner that will permit the subsequent preparation of reliable and proper financial reports.

Because of the inherent limitations in any internal control system, errors or irregularities may still occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation was made for the limited purpose described in the first paragraph and, thus, might not disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the internal accounting control system of the city taken as a whole. However, our study and evaluation disclosed certain conditions that we believe are material weaknesses and these findings are presented in this report.

We reviewed probable compliance with certain constitutional provisions, statutes, ordinances, and attorney general's opinions as we deemed necessary or appropriate. This review was not intended to provide assurance of full compliance with all regulatory provisions and, thus, did not include all regulatory provisions which may apply. However, our review disclosed certain conditions that may represent noncompliance and these findings are presented in this report.

During our review, we identified certain management practices which we believe could be improved. Our review was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

The State Auditor was petitioned under Section 29.230, RSMo 1986, to audit the city of St. Louis. We included those procedures necessary in our judgment to evaluate the petitioner concerns and those concerns requiring corrective action are addressed in this report.

The period of audit for the purposes stated above included, but were not limited to, the period covered by the financial statements for the year ended April 30, 1987.

1. Accounts Receivable Controls

During our review of the accounting for accounts receivable at the Fire Department and the Building Division, we noted the following areas where improvements could be made:

- A. Neither the Fire Department nor the Building Division had a formal written procedure for the write off of uncollectable accounts receivable. As a result, uncollectable accounts receivable may not be written off in a timely or equitable manner and the realizable accounts receivable balance may be overstated. We noted that neither the Fire Department nor the Building Division required supervisory approval for the deletion of accounts or the write off of account balances. The lack of supervisory approval could allow accounts receivable to be inappropriately written off. Establishing and following a formal written procedure for the write off of uncollectable accounts receivable helps to ensure the stated accounts receivable balance does not include accounts receivable that are not collectable.
- B. The Building Division credits duplicate payments by property owners against the accounts receivable balances rather than refunding the payments to the property owners. This procedure results in property owners having amounts due them from the city for unnecessary payments. The Building Division should refund any duplicate payments received to the property owners through a refund appropriation set up for the purpose of making these refunds rather than crediting the duplicate payments against the property owners' accounts.
- C. The Building Division accounts receivable report balance was understated because of data entry errors that the division allowed to accumulate in the accounts receivable records. When receivable billings were returned to the division undeliverable, the data entry clerks canceled the receivable balances. Prior to the receivable cancellation, the division may have mailed a delinquent receivable request. When the delinquent receivable request is returned undeliverable, the data entry clerks also cancel the receivable balance. Since there is no receivable to cancel a second time, the cancellation is recorded in an "Excess Credits" column on the aging report which reduces the total receivable balance. Because the division did not review the accounts receivable records prior to processing cancellations, the errors were allowed to accumulate. The division should review the receivable records prior to processing account or billing cancellations to determine whether the accounts or billings have previously been canceled.
- D. Neither the Fire Department nor the Building Division reconciles cash receipts to amounts credited against accounts receivable. As

a result, accounts receivable may be understated or overstated because of data entry errors made when entering the cash receipts data. By reconciling cash receipts to the amounts credited against accounts receivable records, the Fire Department and the Building Division could obtain additional assurance that all cash receipt amounts and adjustments have been credited against accounts receivable.

- E. The Fire Department's accounts receivable computer program did not properly record certain types of license fee receipts. As a result, the accounts receivable balance was overstated. Fire Department personnel said that programming errors were the source of the problem. Although it does appear these errors are the result of programming problems, the Fire Department did not detect them. If they had been performing a proper reconciliation of account balances, these errors could have been detected in a timely manner.

WE RECOMMEND:

- A. The Fire Department and the Building Division establish and follow a formal, written policy concerning the write off of uncollectable accounts, including provisions for prior written supervisory approval of all write offs.
- B. The Building Division establish a policy to refund overpayments and request a refund appropriation to refund duplicate payments received from property owners.
- C. The division review the accounts receivable records prior to processing account or billing cancellations to ensure that the account or billing has not been previously canceled.
- D. The Fire Department and the Building Division reconcile amounts received to amounts credited against accounts receivable to obtain additional assurance that the accounts receivable transactions are properly recorded.
- E. The Fire Department request the programming changes necessary to ensure that all receipts are properly recorded by the computer system, and properly review and reconcile all accounts receivable reports.

AUDITEE'S RESPONSE

- A. Building Division: A formal written procedure for the write off of uncollectable accounts receivable will be developed by the Building Division. Supervisory approval was a part of the deletion of fee inspection bills when the division charged for the inspection. These deletions were approved by the Executive Assistant to the Building Commissioner.

Fire Department: A policy is in process of being prepared in cooperation with the Comptroller's office. Signature of Fire Marshal or Assistant Fire Marshal is now required prior to write off.

- B. Building Division: At the time of the audit it was true that the Building Division would credit a customer for a duplicate payment rather than refund their payment. This practice was necessary because the Building Division had no budget line item for refunds for this purpose. It was a cumbersome process to request approval and submit a voucher to the Comptroller's office for a \$7 fee inspection. Because these were recurring inspections it was simpler to credit the customer's duplicate payment. However, the Building Division no longer collects fees for its recurring inspections and the practice of crediting duplicate payments no longer exists.
- C. Building Division: When the Building Division was charging a fee for reoccurring inspections it is true that prior receivables that were returned and canceled were not checked. However, since the division no longer bills or collects for recurring inspections this practice no longer exists.
- D. Building Division: The process of recnciling accounts received to accounts credited against accounts receivable is presently in place. This specific function is performed by the Account Clerk II.

Fire Department: The Fire Department has implemented the recommendation and reconciliations are being made by the Assistant Fire Marshal.

- E. Fire Department: The computer program is the property of the Comptroller's office and all change must start with them. The Fire Department will work with the Comptroller's office to resolve problems with this program. Reconciliation of reports is being done as previously noted by the Assistant Fire Marshal.

2. Plan Review and Inspection Documentation

The City Code requires all public buildings to meet certain safety standards and regulations. To ensure all safety requirements are met, the department reviews architectural plans for new construction of public buildings. After the completed structure has passed all required inspections, an occupancy permit is issued by the Building Division. Various periodic inspections are also performed as long as the building continues to be in use to ensure these buildings remain in compliance with applicable safety requirements. Architectural plan reviews are performed by the Fire Department and by the Architectural, Plumbing, and Mechanical Sections of the Building Division.

During our review of the architectural plan review and inspection process, the following areas were noted where improvements are needed:

- A. An architectural plan review checklist is not utilized as a guideline for ensuring that an adequate plan review was completed in accordance with requirements of the Building Officials and Code Administrators (BOCA) Building Code. Because of the strict legal requirements of the BOCA Building Code, the department needs to establish a method of documenting plan reviews to show their compliance with the code. In addition, architectural plans include a

wide variety of information and, thus, different review procedures must be applied depending on the type of plan. To ensure that proper review procedures are performed for all plans submitted, the department should consider implementing a plan review checklist as a monitoring tool to ensure all plans are reviewed for specific code requirements.

Although department personnel indicated that such guidelines are not feasible for all plan types because of the variability of information, such guidelines do exist within the building code. Department personnel indicated that the Building Division will begin using plan review checklists recently produced in the BOCA Building Code.

- B. The Fire Department and the Mechanical and Electrical Sections of the Building Division do not use an inspection checklist when performing periodic inspections.

Unless details of each inspection are adequately documented, the department has limited assurance that inspections are being performed to meet all applicable code requirements.

Field inspectors perform periodic inspections as required by the building code, and indicate on individual inspection cards whether or not the building and/or equipment being inspected was approved or disapproved as meeting applicable code requirements. In instances of failed inspections, inspectors are generally required to document why the inspection failed. However, for inspections approved as meeting all requirements of the applicable codes, inspectors are not required to document specific inspection procedures performed, areas included for inspection, how it was determined to be in compliance with the code, etc.

Adequate documentation of each inspection provides assurance that inspections are being performed in accordance with code requirements, and protects the department should any future discrepancies occur regarding the inspected premise.

WE RECOMMEND the Building Division and Trade Sections:

- A. Utilize a plan review checklist for all plans submitted for approval.
- B. Require an inspection checklist be used for all inspections performed.

AUDITEE'S RESPONSE

- A. **Building Division:** The BOCA plan review checklist is used for all new freestanding buildings having a valuation of more than \$25,000.

Fire Department: Present procedures are being reviewed with the intent to design appropriate check-off lists to meet this recommendation.

- B. **Building Division:** The Trades Sections have each created a checklist for their routine recurring inspections. A sample of the Electrical Section's

form is used on complaint investigations. Mechanical Section has developed an elevator checklist and a boiler checklist. The boiler checklist was developed as a result of this audit.

Fire Department: Present procedures are being reviewed with the intent to design appropriate check-off lists to meet this recommendation.

3. Fire Department Cash Receipts Procedures

- A. The Fire Department does not reconcile the initial record of receipts to the cash receipts posted to the accounting records and to amounts deposited by the City Treasurer per the Comptroller's general ledger report. Cash receipts should be reconciled to amounts recorded and subsequently deposited to provide assurance that all monies received were properly recorded and deposited intact. Because the department does not prepare the reconciliations noted above, the department has only limited assurance that all cash receipts are recorded properly and are deposited intact.
- B. The Fire Department does not account for the numerical sequence of certificates, permits, and fire reports issued to ensure that all fees have been properly collected, deposited, or billed to the property owners. By accounting for the numerical sequence of certificates and permits issued and reconciling the number of certificates and permits issued to the monies received or billed to the property owners, the department could gain assurance that all receipts have been properly deposited and that all accounts receivable based on the number of permits issued have been properly billed.
- C. The department has an inadequate segregation of duties related to collection and receipt of insufficient funds checks. The same person is responsible for collection efforts and accounting for cash receipts. By allowing one person to perform both of the above-mentioned functions, the department faces an increased risk of loss or misappropriation of monies. To reduce this risk, the department should segregate the functions of performing collection efforts and accounting for cash receipts.

WE RECOMMEND the Fire Department:

- A. Reconcile the initial record of receipts to the cash receipts posted to the accounting records and to amounts deposited by the City Treasurer per the Comptroller's general ledger report.
- B. Account for the numerical sequence of certificates, permits, and fire reports issued.
- C. Segregate the duties of performing collection efforts and account for cash received on insufficient funds checks.

AUDITEE'S RESPONSE

- A. The reconciliation of the initial records of receipts to the cash receipts posted to the accounting records and to the amounts deposited by the

City Treasurer per the Comptroller's general ledger report is now being done by the Assistant Fire Marshal.

- B. Accounting procedures are in effect to account for the numerical sequence of certificates, permits, and fire reports issued.
- C. Planning is in process to conform to the recommendation to segregate the duties of performing collection efforts and accounts for cash received on insufficient funds checks and will be implemented as soon as possible.

4. Building Division Cash Receipts

The Building Division collects various fees for building, electrical, mechanical, and plumbing permits and for performing annual inspections. All Building Division cash receipts are sent to the cashier's cage. Each day the cashiers record cash receipt totals in a cash receipts log and prepare a receipt coding form (RCF) for deposit with the Treasurer's office.

During our review of Building Division cash receipts procedures, we noted the following areas where improvements could be made:

- A. Checks are not restrictively endorsed immediately upon receipt. Checks are placed in a cash drawer and are not endorsed until the deposit is prepared. By not restrictively endorsing checks immediately upon receipt, the division increases the possibility that checks could be misappropriated.
- B. There is no reconciliation made between the daily cash receipts log, the validated RCF, and the Comptroller's monthly general ledger. Current procedures only provide for a reconciliation between the validated RCFs and the Comptroller's monthly general ledger. This does not provide assurance that the initial monies received were deposited intact. In order to provide this assurance, someone independent of the cash handling and recording function should periodically perform and adequately document the reconciliation between the manual cash receipts log, the validated RCFs, and the Comptroller's general ledger.
- C. The Building Division does not account for the numerical sequence of permits issued. Because the division does not account for the numerical sequence, the division has no assurance that the proper amount of monies are received and deposited. To gain this assurance, the department should periodically account for the numerical sequence of permits issued and reconcile permits issued to monies received and deposited.
- D. The cashiers are responsible for the collection of insufficient funds checks and for the receipt of replacement checks or monies. By allowing one person to handle all aspects of this transaction, the Building Division faces an increased risk of misappropriation of monies. The division could lessen its level of risk by assigning the responsibility for collection efforts to employees other than the cashiers.

- E. The Plumbing, Electrical, and Mechanical Sections of the Building Division do not have an appropriation for refunds. As a result, fees are not remitted to the cashier's cage until the application is approved. The current procedure requires that at least two people handle the fees received prior to deposit. By allowing more employees than necessary to handle monies received, the above-mentioned sections have unnecessarily increased the risk that the monies could be lost or stolen. The risk could be substantially reduced by establishing a refund appropriation and requiring the applicant to pay the permit fees at the cashier's cage prior to processing the application.

WE RECOMMEND:

- A. The Building Division restrictively endorse checks immediately upon receipt.
- B. The Building Division periodically reconcile the manual ledger of receipts to the deposit tickets and general ledger.
- C. The Building Division periodically account for the numerical sequence of permits issued and reconcile permits issued to receipts and deposits.
- D. The Building Division assign responsibility for collection of insufficient funds checks to employees other than the cashiers.
- E. The Plumbing, Electrical, and Mechanical Sections require permit fees to be paid at the cashier's cage prior to processing applications, and request a refund appropriation to refund fees for rejected applications.

AUDITEE'S RESPONSE

- A. Checks will be restrictively endorsed "for deposit only" to the City Treasurer when it is determined that the check is properly identified as payable to the Building Division. Identification will be determined on a daily basis. We point out that the number of checks received by this division has dropped by 70 percent due to the voters' approval last June of the proposition to limit our recurring inspection fees. This has stopped us from receiving an estimated 60,000 checks a year on fee inspections alone, and has dropped our total checks received down to approximately 15,000, greatly simplifying this process.
- B. This reconciliation on a daily basis between the daily cash receipts log and the validated RCF will be done by the Account Clerk II who presently reconciles the general ledger but is not involved in cash handling or recording of cash.
- C. We do have a numerical sequence of permit issuance in the Permit Section, and they are cross checked against cash receipts. We moved to a standard form of permit around ten years ago at the request of the U. S. Census Bureau and, thus, one standard permit now suffices where

there were hundreds of specialty permits. There are sequential permit numbers assigned, which are also shown on the cash receipts and on the permit and on the application. These balance daily.

- D. This duty has been segregated between two employees working in the Cash Receivables Section.
- E. Plumbing Section has only one secretary, so she handles all their money. Electrical Section has two, but their workload is so heavy, and the need to cross-train for vacation or other absence, to take the board minutes, requires both to handle permit and fee mail. Mechanical Section has concentrated this in one secretary.

5. Excise Division Cash and Accounting Controls

The Excise Division collects fees for the sale of permits authorizing business establishments to sell alcoholic beverages until 3 A.M.; dance hall permits, and for processing liquor license applications. When fees are collected a prenumbered receipt slip is issued and subsequently recorded in a manual cash receipts ledger. During our review of the controls over cash receipts, we noted the following areas where improvements could be made:

- A. No reconciliation is made between the receipt slips issued, the validated RCF, and the Comptroller's monthly general ledger report. Without such a reconciliation the Excise Division has only limited assurance that all receipts are properly recorded. Having an individual independent of the cash handling and recording functions responsible for performing reconciliations of cash receipts records to the monthly general ledger increases the likelihood that any errors or irregularities will be detected on a timely basis.
- B. The division does not make deposits on a timely basis. Currently the division is depositing cash receipts twice a month, and before February 1987, the division was only depositing once a month.

Excise personnel indicated that more frequent deposits are not made because collections are sporadic; they only accept checks; and all checks are restrictively endorsed immediately upon receipt and placed in a cash drawer until deposited. The average deposit amount for the Excise Division during the audit period, however, was approximately \$5,430, and the deposits ranged from \$1,925 to \$13,520. These infrequent deposits result in lost interest revenue for the city and increase the possibility that checks may be lost or misappropriated.

Additionally, the City Code requires deposits to be made daily. According to Article XV Section 24 all money belonging to the city, received by any officer or agent thereof, shall be deposited daily in the treasury division unless otherwise provided by law or ordinance.

- C. The division does not periodically account for the numerical sequence of permits issued. In order to ensure that all fees were

properly received, someone independent of other cash functions should account for the numerical sequence of permits issued and reconcile to cash received and deposited. Unless this is done prenumbered permits do not provide adequate control over cash receipts or increase the assurance that all fees have been collected.

WE RECOMMEND the Excise Division:

- A. Require someone independent of all cash-related functions perform monthly reconciliations of receipts and deposits to the Comptroller's monthly general ledger.
- B. Make deposits daily as required by city ordinance.
- C. Require someone independent of other cash functions to periodically account for the numerical sequence of permits issued.

AUDITEE'S RESPONSE

- A. As a result of the audit, the Excise Division now reconciles receipt slips issued to the Comptroller's general ledger report on a monthly basis.
- B. The Excise Division has complied with this recommendation and makes daily deposits to the Treasurer's office.
- C. The Excise Division has recently ordered permit forms with numerical sequence and has established office procedures to account for any deviation from the numerical sequence.

6. **Air Pollution Cash Accounting Controls and Procedures**

During our review of the Air Pollution Division cash accounting controls and procedures, we noted the following areas where improvements could be made:

- A. Checks are not restrictively endorsed immediately upon receipt. Checks are received through the mail with the permit applications, and a member of the Administrative Section opens the mail, reviews the application for approval, prepares a receipt for the remittance, and places the check in a money drawer until deposit. The checks are neither immediately endorsed nor is the endorsement restrictive by stating "for deposit only." While all checks are endorsed prior to the daily deposit, control over those checks could be improved by restrictively endorsing them immediately upon receipt.
- B. The daily cash receipts ledger is not reconciled to the Comptroller's monthly general ledger report. A person independent of the cash handling and recording functions should be responsible for performing monthly reconciliations of cash receipts records to the monthly general ledger in order to detect possible errors and irregularities on a timely basis. Division personnel stated this reconciliation was not performed because timing differences existed between the date of deposit and the date appearing on the general ledger report. Unless a reconciliation is performed, the division will not be able to detect errors.

WE RECOMMEND the division:

- A. Restrictively endorse all checks immediately upon receipt.
- B. Require someone independent of all cash-related functions to perform monthly reconciliations of receipts and deposits to the Comptroller's monthly general ledger.

AUDITEE'S RESPONSE

- A. Clerical staff personnel responsible for opening mail will restrictively endorse all checks immediately upon receipt.
- B. Daily cash receipts ledger will be reconciled on a monthly basis by a member of the staff who is independent of the cash related functions.

7. Licensing and Appeals Boards' Cash Procedures

The Department of Public Safety is responsible for processing applications from individuals and companies wanting to become licensed contractors in the city of St. Louis. Applicants for licenses include plumbers, electrical and mechanical engineers, and demolition contractors. Specific procedures for processing the applications include administering examinations or interviews to determine an applicant's qualification, and are carried out by several licensing and examination boards and committees existing within the department. The department is also responsible for collecting fees for building and zoning grievances filed for hearing by the two appeals boards within the department.

During the fiscal year ended April 30, 1987, the department collected approximately \$79,700 in fees for processing applications, administering examinations for contractors' licenses, and filing cases of appeal. Our review of the department's licensing and receipt collection procedures revealed that receipts collected by the boards are not being reconciled to deposits recorded at the Comptroller's office, and prenumbered documents are not being utilized by all boards to allow for accounting and reconciliation procedures.

- A. Each board secretary prepares a cashier's receipt slip for all cash receipts collected. All receipt slips, along with the cash receipts, are subsequently remitted to the department cashier where they are recorded in the receipts ledger and deposited with the Treasurer. Because the cashier records and deposits all cash receipts, the boards do not maintain separate receipt records. However, applications, examinations, licenses issued, or cases filed should be reconciled to the cash receipts collected and deposited. Our discussions with board secretaries indicated that attempts had not been made to reconcile cash receipts collected to amounts recorded and deposited. The secretaries did not feel this procedure was necessary since all cash is subsequently remitted to the cashier for deposit.

Reconciling cash receipts collected to deposits recorded on the Comptroller's monthly general ledger reports provides assurance that fees are being properly deposited, and allows for the timely detection of errors or irregularities should they occur. Responsibility for cash receipts reconciliations should be assigned to someone independent of all other cash and accounting functions.

- B. Most of the licensing boards do not issue prenumbered examination permits or licenses and, therefore, the documents issued and the total deposits shown on the Comptroller's monthly general ledger report cannot be reconciled. Issuing prenumbered examinations or licenses allows greater control over the loss or misuse of such documents. They also allow a means of reconciling total documents issued to total cash receipts deposited, to ensure that fees are being properly assessed and deposited.

While a few licensing boards do issue prenumbered documents such as licenses or certificates, the numerical sequence of these documents is not properly accounted for. Unless the numerical sequence is periodically accounted for, prenumbered licenses or certificates provide no control over cash receipts collected.

WE RECOMMEND the department:

- A. Assign someone independent of all cash-related functions to reconcile fees collected by boards and committees to deposits recorded on the Comptroller's monthly general ledger reports.
- B. Issue prenumbered documents, such as examination permits, licenses, or certificates, and reconcile the numerical sequence of documents issued to actual funds collected.

AUDITEE'S RESPONSE

- A. Building Division: The responsibility for reconciling monies collected for licenses, examinations, and appeals to the Comptroller's general ledger report has been assigned, as a result of the audit, to a clerk in the Mechanical Equipment Section who is independent of all other cash and accounting functions.
- B. Building Division: All certificates that are issued as a result of an annual inspection are now free of charge under the terms of the ordinance approved by the voters last June. Appeals boards receipts will be reconciled monthly against the Comptroller printout.
- 8. Purchasing and Disbursement Controls and Procedures

During our examination of the Department of Public Safety we reviewed the cash disbursement accounting controls for each division within the department. Our review revealed the following areas where improvements could be made:

A. Segregation of Duties

Each division of the Department of Public Safety processes all payments for goods and services, including personal services, through the Comptroller's office. During our review of the procedures used for processing cash disbursements we noted that the cash disbursement duties within the Building Maintenance Section of the Building Division are not adequately segregated.

Under current procedures, the same employee performs all of the following functions:

- 1) Reviews invoices and prepares and records disbursement vouchers,
- 2) Reconciles disbursement records to the Comptroller's monthly general ledger report, and
- 3) Physically receives supplies purchased.

In order to provide adequate control over purchases and to ensure all disbursements are proper and valid, duties relating to purchasing and the disbursement process must be properly segregated. Ideally, each function listed above should be performed by a different person. While segregation of duties to this extent is not always feasible, especially for smaller organizations, these duties should be segregated as fully as possible to ensure adequate controls are in place.

B. Expenditure Records and Reconciliations

Each division of the department maintains a manual expenditure ledger to record vouchers submitted to the Comptroller's office for processing. Each month the divisions receive a general ledger report from the Comptroller of monthly and year-to-date charges against appropriations. Department personnel in each division of the department, with the exception of the Director's office, do not perform monthly reconciliations to agree Comptroller charges to internal expenditure records. As a result, we noted several accounts that did not agree in total to the Comptroller's general ledger report at April 30, 1987. For example, internal expenditure records for approximately seven of the twenty-one air pollution accounts were not in agreement with the Comptroller's general ledger balances at April 30, 1987. We also noted several instances where vouchers submitted by the Excise Division to the Comptroller's office for payment were not recorded by the division and, therefore, they could not reconcile internal records to the Comptroller's charges. In addition, the Building Division's records of expenditures made for the demolition of unsafe buildings is not reconciled to expenditures recorded by the Comptroller. During the fiscal year ended April 30, 1987, the Comptroller recorded expenditures of \$114,910 for the demolition of unsafe buildings.

Apparently department personnel had not made any attempts to reconcile internal expenditure records to the Comptroller's monthly general ledger reports. To provide accountability over expenditures and to ensure that amounts charged against appropriations represent actual expenditures of the department, division personnel should reconcile internal expenditure records with the Comptroller's office on a monthly basis.

WE RECOMMEND:

- A. The Fire Department and the Building Maintenance Section segregate the functions of preparing and recording vouchers from the functions of receiving goods and reconciling expenditure ledgers.
- B. The divisions require someone independent of all purchasing and receiving functions to perform monthly reconciliations of expenditures and to investigate and resolve any discrepancies noted.

AUDITEE'S RESPONSE

A&B. Building Division: In October 1988 this entire section was dissolved; all personnel were transferred to Division 900, department of the President, Board of Public Service. About a month ago this city division reemerged as the Division of Facilities Maintenance, which remains under the Board of Public Service.

- A. Fire Department: Virtually all of the Fire Department's purchases (99 percent) are received at a different location and certified as to correctness by other than the individual preparing payment vouchers.
- B. Fire Department: Planning is presently underway to implement the recommendation to require someone independent of all purchasing and receiving functions to perform monthly reconciliations of expenditures and to investigate and resolve any discrepancies.

9. Excise Division Legal Compliance Issues

A. Excise Division

As prescribed by Section 14.08.050 of the City Code, the Excise Commissioner is required to execute a bond to the city in the sum of \$25,000 conditioned for the faithful performance of the duties of his office and for the satisfactory accounting of all monies received by the Excise Division. During the fiscal year ended April 30, 1987, the Excise Division processed approximately \$81,500 in cash receipts. The Excise Commissioner indicated that the Comptroller's office had been contacted to request the purchase of bond coverage for the Commissioner. The Comptroller's office responded that the Commissioner was covered under the city's "Public Employee Blanket Bond" and, therefore, additional coverage was not considered necessary. Our review of the blanket bond revealed that the Excise Commissioner does not have adequate coverage to satisfy the \$25,000 bonding requirement. Maximum coverage under the blanket

bond is limited to \$15,000. Thus, the bonding requirement has not been met and the Excise Commissioner is not in compliance with Section 14.08.050 of the City Code.

In order to comply with the City Code, the Commissioner should obtain additional bond coverage. If the Commissioner and the Comptroller feel that this level of bond is not necessary, then they should request the Board of Aldermen revise the code.

B. Licensing Boards

During the fiscal year ended April 30, 1987, the Board of Engineers collected approximately \$10,000 for licenses issued. Our review of the licensing boards revealed that members of the Board of Engineers are not bonded as required by Section M-500.4.2 of the Mechanical Code. The code specifies that each member of the board shall be bonded in the sum of \$5,000 for the faithful performance of his duties. Division personnel did not realize such a bond was required and that no bond had been in effect.

WE RECOMMEND:

- A. The Excise Commissioner comply with the \$25,000 bonding requirement as specified in Section 14.08.050 of the City Code.
- B. The Board of Engineers require all board members to be bonded in the sum of \$5,000 as required by Section M-500.4.2 of the Mechanical Code.

AUDITEE'S RESPONSE

- A. The issue of bonding requirements in the Excise Division is presently being researched by the City Counselor's office.
- B. Building Division: As the Board of Stationary Engineers collects no money there is no reason for this board to be bonded. When the new mechanical code is adopted in February 1990, the requirement for bonding will be eliminated.

10. **Payroll Procedures and Controls**

A. Segregation of Duties

Payroll checks and annual wage statements are received and distributed by the payroll clerks for the Fire Department and the Building Division. Payroll clerks are also responsible for preparation of time sheets which serve as the requisition for checks to be generated. Failing to adequately segregate payroll functions reduces assurance that all payroll disbursements are valid and that discrepancies are promptly noted and properly resolved.

An adequate system of internal controls over payroll includes proper segregation of duties and assigns responsibility for receiving and distributing payroll checks and annual wage statements to someone with no record-keeping responsibility or approval authority.

B. Leave records

Our review of the Fire Department's leave records indicated the department does not reconcile its internal leave records to the monthly leave balances report generated by the Comptroller's office. The Fire Department's Payroll Clerk said she attempted to reconcile the leave balances on the department leave records to the leave balances report approximately three years ago, but was unable to do so. Consequently, she stopped attempting to reconcile the leave balances. If the department's leave records do not agree to the Comptroller's records, the department has a definite need to determine reasons for the differences to reduce the possibility of conflicts with employees regarding leave balances. Because the reconciliations are not performed, the Fire Department has limited assurance that leave records are accurate.

C. Payroll Clerk's Office Location

The Building Division payroll clerk's office is located behind the cashier's cage, and the only entrance to the office is through the cashier's cage. The location of the payroll clerk's office prompts unnecessary traffic through the cashier's cage. By permitting unrestricted access to the cashier's cage, the division increases the risk that receipts could be lost or misappropriated.

WE RECOMMEND:

- A. The Fire Department and the Building Division assign responsibility for receiving and distributing payroll checks and annual wage statements to someone with no record-keeping responsibility or authority to authorize payroll disbursements.
- B. The Fire Department reconcile internal leave records to the Comptroller's monthly leave balance report, and investigate and resolve any differences on a timely basis.
- C. Take steps to eliminate the flow of unnecessary traffic through the cashier's cage.

AUDITEE'S RESPONSE

- A. Building Division: The pickup of checks and their distribution has now been segregated from the payroll clerk. This function has been assigned to a secretary in the Administrative office.

Fire Department: The audit recommendation to assign responsibility for receiving and distributing payroll checks and annual wage statements to someone with no record-keeping responsibility or authority to authorize payroll disbursements will be implemented.

- B. Fire Department: Discussions are currently underway with the Department of Personnel to correct the reconciliation of internal leave records to the Comptroller's monthly leave balance report and to investigate and resolve any differences on a timely basis.

- C. Building Division: Plans are presently under discussion to eliminate the common office space shared by the Cashier's Section and the division's personnel clerk. Certain control measures are in place to protect cash receipts. Only the cashier and her immediate assistant have keys to operate the cash register. The register remains locked at all times, except when in use.

11. Fixed Assets Inventory Procedures

Fixed assets owned by the city of St. Louis are recorded and controlled through the city's Fixed Asset Management System (FAMS). The FAMS Policy and Procedures Manual states that each organizational unit is to designate an employee as the FAMS Coordinator. Responsibilities of the FAMS Coordinator include but are not limited to, ensuring that physical inventories of fixed assets are performed annually, reviewing all fixed asset transactions to ensure they are properly recorded on FAMS, and instituting physical safeguards over city assets.

Our review of the department's internal controls and fixed assets inventory procedures indicated that annual physical inventories of fixed assets are not being performed throughout the department. The FAMS Policy and Procedures Manual clearly assigns the responsibility of taking annual physical inventories to each user department. In order to provide greater assurance that all fixed assets are being properly controlled and accounted for, annual physical inventories should be performed by someone independent of all fixed assets custodial and record-keeping functions.

WE RECOMMEND the department implement procedures to ensure that physical inventories of fixed assets are performed annually by individuals independent of all custodial and record-keeping responsibilities.

AUDITEE'S RESPONSE

All divisions within the Department of Public Safety will conduct an annual physical inventory of fixed assets.

APPENDICES

Appendix A-1

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF REVENUES BY DIVISION
 FOURTEEN MONTHS ENDED JUNE 30, 1988

(U N A U D I T E D)

	Fire Department	Fire and Police Telegraph	Division of Air Pollution Control	Excise Division	Building Division	Total (Memorandum Only)
GENERAL FUND						
Permits	\$ 181,970	-0-	76,226	32,679	1,379,427	1,670,302
Licenses	-0-	-0-	-0-	-0-	23,593	23,593
Inspection fees	51,813	-0-	-0-	-0-	826,203	878,016
Application fees	17,833	-0-	-0-	36,600	-0-	54,433
Appeal filing fees	-0-	-0-	50	-0-	16,171	16,221
Transcription fees	-0-	-0-	-0-	742	-0-	742
Fines	-0-	-0-	10,668	-0-	-0-	10,668
Miscellaneous	42,181	-0-	72,253	10,681	16,331	141,446
	\$ 293,797	-0-	159,197	80,702	2,261,725	2,795,421
Total General Fund						

Appendix A-2

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF REVENUES BY DIVISION
 YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

	Fire Department	Fire and Police Telegraph	Division of Air Pollution Control	Excise Division	Building Division	Total (Memorandum Only)
GENERAL FUND						
Permits	-0-	-0-	76,035	28,492	1,191,392	1,295,919
Licenses	13,852	-0-	3,950	-0-	24,300	42,102
Inspection fees	213,871	-0-	71,495	-0-	775,143	1,060,509
Application fees	-0-	-0-	-0-	51,830	-0-	51,830
Appeal filing fees	-0-	-0-	100	-0-	15,794	15,894
Transcription fees	-0-	-0-	-0-	1,125	-0-	1,125
Fines	14,570	-0-	8,316	-0-	-0-	22,886
Miscellaneous	14,997	1,425	-0-	-0-	-0-	16,422
Total General Fund	\$ 257,290	1,425	159,896	81,447	2,006,629	2,506,687

Appendix B-1

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF ESTIMATED AND ACTUAL REVENUES - GENERAL FUND
 FOURTEEN MONTHS ENDED JUNE 30, 1988

(U N A U D I T E D)

Revenue Type	Estimated	Actual	Actual Over (Under) Estimated
Permits	\$ 1,763,700	1,670,302	(93,398)
Licenses	21,500	23,593	2,093
Inspection fees	857,000	878,016	21,016
Application fees	67,000	54,433	(12,567)
Appeal filing fees	15,600	16,221	621
Transcription fees	500	742	242
Fines	1,500	10,668	9,168
Miscellaneous	124,200	141,446	17,246
Total	\$ 2,851,000	2,795,421	(55,579)

Appendix B-2

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF ESTIMATED AND ACTUAL REVENUES - GENERAL FUND
 YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

Revenue Type	Estimated	Actual	Actual Over (Under) Estimated
Permits	\$ 1,370,700	1,295,919	(74,781)
Licenses	32,500	42,102	9,602
Inspection fees	996,400	1,060,509	64,109
Application fees	49,000	51,830	2,830
Appeal filing fees	15,600	15,894	294
Transcription fees	800	1,125	325
Fines	13,000	22,886	9,886
Miscellaneous	20,000	16,422	(3,578)
Total	\$ 2,498,000	2,506,687	8,687

Appendix C

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 SUMMARY OF EXPENDITURES BY FUND TYPE
 YEAR ENDED APRIL 30, 1987

(UNAUDITED)

	General Fund	Federal Funds	Trust and Agency Funds	Total (Memorandum Only)
PERSONAL SERVICE				
Salaries	\$ 25,711,293	297,924	-0-	26,009,217
Fringe benefits	1,910,131	56,740	-0-	1,966,871
Workers' compensation	214,019	-0-	-0-	214,019
Total Personal Service	27,835,443	354,664	-0-	28,190,107
EXPENSE AND EQUIPMENT				
Office and operating supplies	288,582	2,226	-0-	290,808
Construction and maintenance supplies	32,268	-0-	-0-	32,268
Operating expenses	239,357	5,794	-0-	245,151
Contractual services	152,804	5,210	-0-	158,014
Equipment purchases and repair	407,767	28,596	-0-	436,363
Miscellaneous and special purpose expenses	69,424	719	18,000	88,143
Total Expense and Equipment	1,190,202	42,545	18,000	1,250,747
Total Expenditures	\$ 29,025,645 *	397,209	18,000	29,440,854

* This amount includes encumbrances and commitments totaling \$26,769.

Appendix D-1

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - GENERAL FUND
 FOURTEEN MONTHS ENDED JUNE 30, 1988

(UNAUDITED)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Lapsed Balances</u>
PERSONAL SERVICE			
Salaries	\$ 31,503,713	31,335,950	167,763
Fringe benefits	1,985,981	1,902,676	83,305
Workers' compensation	532,219	573,385	(41,166)
Total Personal Service	<u>34,021,913</u>	<u>33,812,011</u>	<u>209,902</u>
EXPENSE AND EQUIPMENT			
Office and operating supplies	375,566	182,915	192,651
Construction and maintenance supplies	41,401	16,566	24,835
Operating expenses	403,743	279,933	123,810
Contractual services	45,556	23,981	21,575
Equipment purchases and repair	5,545	1,224	4,321
Miscellaneous and special purpose expenses	50,300	28,654	21,646
Total Expense and Equipment	<u>922,111</u>	<u>533,273</u>	<u>388,838</u>
Total General Fund	<u>\$ 34,944,024</u>	<u>34,345,284 *</u>	<u>598,740</u>

* This amount includes encumbrances and commitments totaling \$26,769.

Appendix D-2

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - GENERAL FUND
 YEAR ENDED APRIL 30, 1987

(UNAUDITED)

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Lapsed Balances</u>
PERSONAL SERVICE			
Salaries	\$ 25,884,440	25,711,293	173,147
Fringe benefits	1,933,114	1,910,131	22,983
Workers' compensation	290,600	214,019	76,581
Total Personal Service	28,108,154	27,835,443	272,711
EXPENSE AND EQUIPMENT			
Office and operating supplies	311,690	288,582	23,108
Construction and maintenance supplies	39,925	32,268	7,657
Operating expenses	313,358	239,357	74,001
Contractual services	184,252	152,804	31,448
Equipment purchases and repair	434,520	407,767	26,753
Miscellaneous and special purpose expenses	118,968	69,424	49,544
Total Expense and Equipment	1,402,713	1,190,202	212,511
Total General Fund	\$ 29,510,867	29,025,645 *	485,222

* This amount includes encumbrances and commitments totaling \$26,769.

Appendix E-1

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - OFFICE OF DIRECTOR
 FIVE YEARS ENDED JUNE 30, 1988

(U N A U D I T E D)

	1988*	1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 94,903	98,266	79,028	102,314	66,014
Employer:					
Social security coverage	6,924	6,350	5,595	6,316	3,638
Medical insurance	2,807	2,971	1,900	2,664	1,521
Retirement contribution	-0-	5,259	1,084	7,209	-0-
Life insurance costs	591	638	406	563	488
Workers' compensation settlements	246,895	38,280	144,813	-0-	-0-
Total Personal Service	352,120	151,764	232,826	119,066	71,661
EXPENSE AND EQUIPMENT					
Office supplies	653	349	165	604	181
Postage	300	265	210	190	150
Office services	183	-0-	146	426	292
Printing services	-0-	161	444	288	103
Equipment services by Equipment Services Division	-0-	403,597	437,825	13,841	10,060
Capital equipment - Equipment Services Division	-0-	4,170	-0-	-0-	-0-
Total Expense and Equipment	1,136	408,542	438,790	15,349	10,786
Total Expenditures	\$ 353,256	560,306	671,616	134,415	82,447

* Fourteen months ended June 30, 1988.

Appendix E-2

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - FIRE DEPARTMENT
 FIVE YEARS ENDED JUNE 30, 1988

(U N A U D I T E D)

	1988*	1987	1986	1985	1984
PERSONAL SERVICE					
SALARIES:					
Regular employees	\$ 23,881,547	19,537,737	19,903,147	19,157,832	17,762,144
Per performance	5,472	-0-	-0-	-0-	-0-
EMPLOYER:					
Social security coverage	74,956	7,835	7,614	20,356	20,625
Medical insurance	935,127	811,414	704,976	692,820	568,193
Retirement contribution	-0-	4,444	5,291	23,715	-0-
Life insurance costs	174,198	143,564	125,148	106,907	131,670
Workers' compensation	320,584	171,530	236,629	264,708	-0-
Overtime	2,179,463	1,307,297	129,997	247,365	373,289
Total Personal Service	27,571,347	21,983,821	21,112,802	20,513,703	18,855,921
EXPENSE AND EQUIPMENT					
Office supplies	6,662	3,482	2,615	3,090	3,866
Motor vehicle supplies	-0-	-0-	-0-	25,751	21,314
Laundry and cleaning supplies	7,643	6,838	9,615	8,823	7,062
Household supplies	10,123	8,620	9,044	4,865	2,286
Small tools and implements	2,695	4,411	3,237	5,722	4,266
Wearing apparel	48,602	79,731	78,567	60,867	67,189
Educational and recreational supplies	3,301	2,723	2,360	2,045	1,128
Fire hose	3,064	27,838	32,744	28,931	37,514
Gasoline supplies	-0-	-0-	-0-	63,569	63,919
Breathing apparatus and supplies	21,758	27,846	36,139	25,546	27,635
Miscellaneous supplies	35,429	58,124	33,402	33,639	22,902
Construction materials and building hardware	2,189	2,768	3,261	2,137	7,435
Electrical materials	864				
Plumbing and heating, venting and air conditioning	2,822	2,695	4,028	4,436	2,320
Painting materials	911	654	609	1,818	1,271
Motor vehicle materials and repair parts	-0-	-0-	-0-	36,056	35,452
Miscellaneous materials	1,169	1,090	-0-	3,263	3,350
Lease purchase	1,224				
Postage	6,850	6,400	6,400	5,800	4,000
Office services	6,270	5,498	4,678	3,059	218
Allowance for personal owned cars	23,400	19,435	14,365	16,065	14,263
Repairs to:					
Motor vehicles	-0-	-0-	-0-	9,906	20,984
Office and other operating equipment	57,017	11,358	10,807	12,421	5,880
Equipment rental	611				
Health care services	-0-	-0-	-0-	1,614	1,750
Printing services	-0-	9,581	9,583	12,083	1,262
Training costs	28,040	2,066	150	477	-0-
Total Expense and Equipment	270,644	281,148	261,604	371,983	357,266
Total Expenditures	\$ 27,841,991	22,264,969	21,374,406	20,885,686	19,213,187

* Fourteen months ended June 30, 1988

Appendix E-3

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES -
 DIVISION OF AIR POLLUTION CONTROL
 FIVE YEARS ENDED JUNE 30, 1988

(UNAUDITED)

	1988*	1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ 300,089	254,711	181,758	219,605	262,387
Per performance	40	80	-0-	-0-	-0-
Members of various boards	-0-	-0-	175	-0-	-0-
Employer:					
Social security coverage	21,190	18,134	24,546	24,722	17,809
Medical insurance	14,725	14,051	14,544	15,280	9,887
Retirement contribution	-0-	14,649	21,200	33,321	-0-
Life insurance costs	2,161	1,879	2,108	1,995	1,836
Workers' compensation	315	565	477	4,092	-0-
Overtime	439	-0-	-0-	-0-	-0-
Total Personal Service	338,959	304,069	244,808	299,015	291,919
EXPENSE AND EQUIPMENT					
Office supplies	1,578	2,361	4,885	364	558
Medical, surgical, and laboratory supplies	895	5,807	15,267	3,374	557
Small tools and implements	117	76	238	92	32
Miscellaneous:					
Supplies	497	761	606	643	274
Equipment	-0-	-0-	25,292	-0-	-0-
Postage	2,100	5,000	3,500	1,825	1,152
Telephone and other communication	2,737	4,301	6,047	459	-0-
Office services	995	1,079	925	1,822	392
Allowance for personal owned cars	198	188	4	8	67
Repairs to office and other operating equipment	2,007	2,435	3,924	3,579	1,420
Equipment rental	1,200	600	735	600	600
Health care services	-0-	324	-0-	-0-	-0-
Printing services	-0-	1,590	1,566	1,579	98
Miscellaneous contractual services	1,859	1,993	2,069	-0-	-0-
Prior year encumbrance	-0-	4,578	-0-	-0-	-0-
Total Expense and Equipment	14,183	31,093	65,058	14,345	5,150
Total Expenditures	\$ 353,142	335,162	309,866	313,360	297,069

* Fourteen months ended June 30, 1988.

Appendix E-4

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - EXCISE COMMISSIONER
 FIVE YEARS ENDED JUNE 30, 1988

(U N A U D I T E D)

	1988*	1987	1986	1985	1984
PERSONAL SERVICE					
Salaries - regular employees	\$ 156,946	101,120	113,082	110,953	109,169
Employer:					
Social security coverage	11,560	7,332	8,050	7,783	7,414
Medical insurance	8,560	6,150	5,548	5,436	4,563
Retirement contribution	-0-	5,884	4,750	5,448	-0-
Life insurance costs	1,156	739	498	420	549
Workers' compensation	-0-	-0-	175	-0-	-0-
Total Personal Service	178,222	121,225	132,103	130,040	121,695
EXPENSE AND EQUIPMENT					
Office supplies	392	314	301	273	441
Postage	1,200	1,100	1,100	901	-0-
Office services	179	240	114	146	16
Allowance for personal owned cars	674	-0-	721	-0-	728
Printing services	-0-	515	723	838	233
Total Expense and Equipment	2,445	2,169	2,959	2,158	1,418
Total Expenditures	\$ 180,667	123,394	135,062	132,198	123,113

* Fourteen months ended June 30, 1988.

Appendix E-5

DEPARTMENT OF PUBLIC SAFETY
 CITY OF ST. LOUIS, MISSOURI
 COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES - BUILDING COMMISSIONER
 FIVE YEARS ENDED JUNE 30, 1988

(U N A U D I T E D)

	1988*	1987	1986	1985	1984
PERSONAL SERVICE					
Salaries:					
Regular employees	\$ 4,673,932	3,197,975	3,233,251	3,013,988	2,433,581
Per performance	27,920	23,025	22,895	21,250	-0-
Members of various boards	-0-	-0-	-0-	-0-	30,071
Employer:					
Social security coverage	345,676	231,685	232,002	212,293	166,120
Medical insurance	269,164	186,827	153,919	141,566	95,599
Retirement contribution	-0-	179,632	183,375	259,839	-0-
Life insurance costs	33,883	23,473	20,369	16,598	18,187
Workers' compensation	5,591	403	531	6,092	-0-
Overtime	15,199	4,008	1,923	6,093	6,796
Total Personal Service	5,371,365	3,847,028	3,848,265	3,677,719	2,750,354
EXPENSE AND EQUIPMENT					
Office supplies	18,753	19,270	20,253	19,478	11,916
Laundry and cleaning supplies	16,411	-0-	-0-	-0-	-0-
Small tools and implements	63	-0-	-0-	-0-	-0-
Wearing apparel	1,923	-0-	-0-	-0-	-0-
Painting supplies	1,793	1,464	1,474	862	-0-
Miscellaneous supplies	563	2,346	216	47	1,102
Construction materials and building hardware	8,611	24,204	23,066	12,893	-0-
Office equipment	94	-0-	-0-	-0-	-0-
Postage	25,599	28,340	29,012	21,113	30,125
Telephone and other communication	5,977	1,251	4,465	5,721	6,635
Office services	7,373	4,728	5,221	19,166	5,857
Allowance for personal owned cars	77,751	59,327	57,154	61,067	47,656
Repairs to:					
Buildings and structures	5,642	4,347	4,698	3,234	1,575
Office and other operating equipment	9,511	-0-	-0-	-0-	-0-
Equipment rental	38,168	21,913	30,882	25,262	16,346
Cleaning services	3,991	-0-	-0-	-0-	-0-
Demolition of unsafe buildings	-0-	114,911	62,044	40,692	68,386
Printing services	-0-	9,724	23,662	23,347	22,943
Miscellaneous contractual services	22,123	20,027	13,901	11,150	1,844
Prior year encumbrance	-0-	52,813	-0-	-0-	-0-
Construction contracts	-0-	1,782	4,554	14,955	12,291
Refunds of overpayments	520	485	124	10	210
Total Expense and Equipment	244,866	366,992	280,726	258,997	226,886
Total Expenditures	\$ 5,616,231	4,214,020	4,128,991	3,936,716	2,977,240

* Fourteen months ended June 30, 1988.

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